

**Illinois Department of Revenue  
Regulations**

<b>Title 2 Part 1201 Section .440 Denials of Requests for Records</b>
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**Section 1201.440 Denials of Requests for Records**

- a) The Agency will deny requests for records when:
  - 1) Compliance with the request would unduly burden the Agency, as determined pursuant to Section 1201.402, and the requester has not reduced the request to manageable proportions; or
  - 2) The records are exempt from disclosure pursuant to Section 7 or 7.5 of FOIA or Section 1201.202 or 1201.203 of this Part.
- b) The denial of a request for records must be in writing.
  - 1) The notification shall include a description of the records denied; *the reason for the denial, including a detailed factual basis for the application of any exemption claimed; and the names and titles or positions of each person responsible for the denial* (Section 9(a) of FOIA);
  - 2) *Each notice of denial shall also inform such person of the right to review by the Public Access Counselor and provide the address and phone number for the Public Access Counselor* (Section 9(a) of FOIA); and
  - 3) *When a request for records is denied on the grounds that the records are exempt under Section 7 or 7.5 of FOIA, the notice of denial shall specify the exemption claimed to authorize the denial and the specific reasons for the denial, including a detailed factual basis and a citation to the supporting legal authority* (Section 9(b) of FOIA).
- c) A requester may treat the Agency's failure to respond to a request for records within 5 business days after receipt of the written request as a denial for purposes of the right to review by the Public Access Counselor.
- d) If the Agency has given written notice pursuant to Section 1201.401(d), failure to respond to a written request within the time permitted for extension may be treated as a denial for purposes of the right to review by the Public Access Counselor.
- e) *Any person making a request for records shall be deemed to have exhausted his or her administrative remedies with respect to that request if the Agency fails to act within the time periods provided in Section 1201.401.* (Section 9(c) of FOIA)